Richard E. Leff, Esq. (RL-2123) McGIVNEY & KLUGER, P.C. 80 Broad Street, 23<sup>rd</sup> Floor New York, New York 10004 (212) 509-3456

Attorneys for Defendants:

LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC.

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK	
	21 MC 102 (AKH)
DANILSA FLORES,	Index No.: 07-CV-1608
Plaintiff(s),	NOTICE OF ADOPTION OF ANSWER TO MASTER COMPLAINT
-against-	ELECTRONICALLY FILED
127 JOHN STREET REALTY LLC, ET. AL.,	ELECTRONICALLI FILED
Defendant(s).	

PLEASE TAKE NOTICE that Defendants, LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC., by their attorneys, McGIVNEY & KLUGER, P.C., as and for their Response to the allegations set forth in the Complaint by Adoption (Check-Off Complaint) Related to the Master Complaint filed in the above-referenced action, hereby adopt their Answer to Master Complaint dated August 10, 2007, which was filed in the matter of *In Re World Trade Center Lower Manhattan Disaster Site Litigation*, 21 MC 102 (AKH).

WHEREFORE, the defendants, LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC., by their attorneys, McGIVNEY & KLUGER, P.C., demand judgment dismissing the above-captioned action as against them,

together with their costs and disbursements and for such other and further relief as this Court deems just and proper.

Dated: New York, New York January 8, 2008

Yours etc.,

McGIVNEY & KLUGER, P.C. Attorneys for Defendants LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC.

By

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TO: WORBY GRONER & NAPOLI BERN, LLP Plaintiffs Liaison
In Re Lower Manhattan Disaster Site Litigation
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All Defense Counsel